

S E C R E T

15 September 1965

OFFICE OF FINANCE INSTRUCTION NO. 114

SUBJECT : General - Decentralized Finance Functions

Specific - Review of Performance of Decentralized
Finance Functions

REFERENCE: [REDACTED] - Office of Finance Mission and Functions

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1. GENERAL

- a. The responsibility placed upon the Director of Finance by reference for "overseeing" the fiscal activities of the Agency has heretofore been discharged through the audit before certification of vouchers, appointment of certifying officers to Class A stations and to special activities, and by review visits to selected components or areas.
- b. The appointment of certifying officers to a large number of Headquarters components, has emphasized the need to broaden the scope and frequency of visits in order to fully discharge the duties prescribed in the regulation.

2. RESPONSIBILITIES

- a. The Certification and Liaison Division will be responsible for:
 - (1) Scheduling and implementing the reviews provided for herein; and
 - (2) Preparing a report on the findings of the review for the information of the Director of Finance, and others concerned.
- b. In accordance with assigned functions, each Division and Staff of this Office will, on a basis agreed upon with the Chief, Certification and Liaison Division, provide personnel to participate in the reviews.

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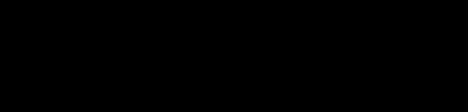
GROUP 1 Excluded from automatic downgrading and declassification

S E C R E T

3. PROCEDURES

- a. At least annually a review will be made in each office performing decentralized finance functions to insure compliance with Agency financial policies and procedures; verify standards of criteria for audit before certification; recommend improved systems and records or recommend elimination of excess or duplicate records; and identify areas of performance requiring further advice, training, or assistance from this Office.
- b. The review may include but will not necessarily be limited to the items covered in the attachment.
- c. Arrangements will be made with the offices for reviews during periods as mutually agreed upon.

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R. H. FUCHS
Director of Finance

Attachment

- 2 -

S E C R E T

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Attachment

List of Items for Coverage in Review of Decentralized Finance Functions

1. Conformance with authority delegated to decentralized certifying officers in Office of Finance Instruction 104 and with related procedures prescribed in Office of Finance Instruction 105.
2. Documentation
 - a. Flow of documents.
 - b. Adequacy of documentation to support claims submitted.
 - c. Maintenance of supporting documentation for certified claims, where appropriate, consistent with security requirements and audit traceability.
 - d. Maintenance of appropriate obligation documents to support unliquidated obligations.
3. Audit
 - a. Adequacy of internal preaudit procedures and certification techniques.
 - b. Adequacy of procedures to insure the prompt submission of accountings.
 - c. Extent of exercise of authority in [REDACTED] to make certification based on substantial compliance in lieu of full technical compliance with procedural requirements.
 - d. Independence of decentralized certifying officer to properly perform technical functions.
4. Records and Files
 - a. Availability and status of regulatory and procedural reference material.
 - b. Determine whether any manual records maintained duplicate data being provided by reports issued by the Office of Finance, or are otherwise unnecessary.
 - c. Retirement or destruction of files and records.
5. Other
 - a. Economical use of available manpower.
 - b. Volume of transactions certified.

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